

EXHIBIT C

PROOF OF CLAIM

Name of Debtor

USA COMMERCIAL MORTGAGE CO

Case Number

BK-S-06-10725-LBR

NOTE See Reverse for List of Debtors and Case Numbers

This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Name of Creditor and Address

11321241042167

RUTHERFORD, INGRID A
TTEE OF THE INGRID A RUTHERFORD
FAMILY TRUST DATED 7/8/99
I A R CMR 419
P O BOX 224
APO AE 9102

Creditor Telephone Number () 011-49-6221-801786

Last four digits of account or other number by which creditor identifies debtor

Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars

Check box if you have never received any notices from the bankruptcy court or BMC Group in this case

Check box if this address differs from the address on the envelope sent to you by the court

DO NOT FILE THIS PROOF OF CLAIM FOR A SECURED INTEREST IN A BORROWER THAT IS NOT ONE OF THE DEBTORS

If you have already filed a proof of claim with the Bankruptcy Court or BMC you do not need to file again

THIS SPACE IS FOR COURT USE ONLY**1 BASIS FOR CLAIM**

- | | |
|--|---|
| <input type="checkbox"/> Goods sold | <input type="checkbox"/> Personal injury/wrongful death |
| <input type="checkbox"/> Services performed | <input type="checkbox"/> Taxes |
| <input checked="" type="checkbox"/> Money loaned | <input type="checkbox"/> Other (describe briefly) _____ |

 Retiree benefits as defined in 11 U.S.C. § 1114(a) Unremitted principal Wages, salaries and compensation (fill out below) Other claims against servicer (not for loan balances)

Last four digits of your SS # _____

Unpaid compensation for services performed from _____ to _____

(date)

(date)

2 DATE DEBT WAS INCURRED NOVEMBER 2005**3 IF COURT JUDGMENT, DATE OBTAINED**

N/A

4 CLASSIFICATION OF CLAIM Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed

See reverse side for important explanations

UNSECURED NONPRIORITY CLAIM \$

- Check this box if a) there is no collateral or lien securing your claim or b) your claim exceeds the value of the property securing it or if c) none or only part of your claim is entitled to priority

SECURED CLAIM (PALM HARBOR ONE)

- Check this box if your claim is secured by collateral (including a right of setoff)

Brief description of collateral

- Real Estate Motor Vehicle Other _____

Value of Collateral \$ unknown

Amount of arrearage and other charges at time case filed included in secured claim, if any \$ 50,000 original investment plus \$ 639.78 interest as of June 2006

UNSECURED PRIORITY CLAIM

- Check this box if you have an unsecured claim all or part of which is entitled to priority

Amount entitled to priority \$ _____

Specify the priority of the claim

- Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B)
 Wages, salaries or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business whichever is earlier - 11 U.S.C. § 507(a)(4)
 Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5)

 Up to \$2,225* of deposits toward purchase, lease or rental of property or services for personal family or household use - 11 U.S.C. § 507(a)(7) Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8) Other - Specify applicable paragraph of 11 U.S.C. § 507(a) (____)

* Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment

5 TOTAL AMOUNT OF CLAIM \$

\$ 50,659.78

AT TIME CASE FILED

\$

\$ 50,659.78

(unsecured)

(secured)

(priority)

(Total)

 Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges**6 CREDITS** The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim**7 SUPPORTING DOCUMENTS** Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS If the documents are not available, explain. If the documents are voluminous, attach a summary**8 DATE-STAMPED COPY** To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim

The original of this completed proof of claim form must be sent by mail or hand delivered (FAXES NOT ACCEPTED) so that it is actually received on or before 5:00 pm, prevailing Pacific time, on November 13, 2006 for each person or entity (including individuals, partnerships, corporations, joint ventures, trusts and governmental units).

BY MAIL TO
BMC GroupAttn: USACM Claims Docketing Center
P.O. Box 911
El Segundo, CA 90245-0911**THIS SPACE FOR COURT USE ONLY**

FILED OCT 31 2006

BY HAND OR OVERNIGHT DELIVERY TO

BMC Group
Attn: USACM Claims Docketing Center
1330 East Franklin Avenue
El Segundo, CA 90245

USA CMC

1072500841

SIGN and print the name and title if any of the creditor or other person authorized to file this claim (attach copy of power of attorney if any)

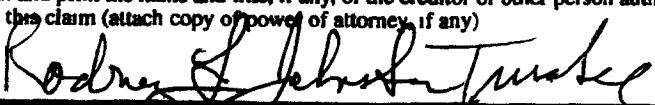
Form B10 (Official Form 10) (10/05)

UNITED STATES BANKRUPTCY COURT <u>Southern</u> DISTRICT OF <u>Nevada</u>		PROOF OF CLAIM <i>RECEIVED JULY 11 2006</i> <i>2006</i> <i>RECD MAY 15 2006</i>
Name of Debtor <u>USA Capital USA Commercial Mortgage Co</u>		Case Number <u>06-10725 LBR</u>
NOTE This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property) <u>DONALD E. JAMES</u>	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars <input checked="" type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court	
Name and address where notices should be sent <u>DONALD E. JAMES 2038 PGHM ST. #438 LAS VEGAS, NV 89104</u> Telephone number <u>(702) 431-0427</u>	THIS SPACE IS FOR COURT USE ONLY	
Last four digits of account or other number by which creditor identifies debtor <u>RCPT. NO. 7599</u>	Check here <input type="checkbox"/> replaces if this claim <input type="checkbox"/> amends a previously filed claim dated _____	
1 Basis for Claim <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input type="checkbox"/> Other <u>FIRST TRUST SEC'D INVESTMENT</u>	<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of your SS # _____ Unpaid compensation for services performed from _____ to _____ (date) (date)	
2 Date debt was incurred	3 If court judgment, date obtained	
4 Classification of Claim Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed See reverse side for important explanations		
Unsecured Nonpriority Claim \$ _____		
<input type="checkbox"/> Check this box if a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it or if c) none or only part of your claim is entitled to priority		
Secured Claim <input checked="" type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff) Brief Description of Collateral <input checked="" type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral \$ <u>60,000.00</u> Amount of arrearage and other charges at time case filed included in secured claim if any \$ _____		
<input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B) <input type="checkbox"/> Wages, salaries or commissions (up to \$10,000) * earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business whichever is earlier 11 U.S.C. § 507(a)(4) <input type="checkbox"/> Contributions to an employee benefit plan 11 U.S.C. § 507(a)(5)		
<input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease or rental of property or services for personal family or household use 11 U.S.C. § 507(a)(7) <input type="checkbox"/> Taxes or penalties owed to governmental units 11 U.S.C. § 507(a)(8) <input type="checkbox"/> Other Specify applicable paragraph of 11 U.S.C. § 507(a)(____) <i>*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment</i>		
5 Total Amount of Claim at Time Case Filed \$ <u>60,000.00</u> <u>60,000.00</u> <u>60,000.00</u> <u>60,000.00</u> <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges		
6 Credits The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim THIS SPACE IS FOR COURT USE ONLY		
7 Supporting Documents Attach copies of supporting documents such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary		
8 Date Stamped Copy To receive an acknowledgment of the filing of your claim, enclose a stamped self-addressed envelope and copy of this proof of claim THIS SPACE IS FOR COURT USE ONLY		
Date <u>7/10/06</u>	Sign and print the name and title if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney if any) <u>Donald E. James</u>	
Penalty for presenting fraudulent claim Fine of up to \$500,000 or imprisonment for up to 5 years or both 18 U.S.C. §§ 151, 362		

USA CMC



1072500033

UNITED STATES BANKRUPTCY COURT		DISTRICT OF Nevada	PROOF OF CLAIM
Name of Debtor	USA Commercial Mortgage Company	Case Number	
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.			
Name of Creditor (The person or other entity to whom the debtor owes money or property) Rodney L. Johnston and Diane E. Johnston Trustees of the Johnston Trust dated 9/7/85	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.		
Name and address where notices should be sent Rodney Johnston 4326 Arcadian Drive Castro Valley, CA 94546 Telephone number 510-581-0920			
Last four digits of account or other number by which creditor identifies debtor	Check here <input type="checkbox"/> replaces if this claim <input type="checkbox"/> amends a previously filed claim dated _____.		
1 Basis for Claim <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input checked="" type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes See Exhibit A <input type="checkbox"/> Other _____ <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of your SS # _____ Unpaid compensation for services performed from _____ to _____ (date) (date) 			
2. Date debt was incurred November 28, 2005	3. If court judgment, date obtained		
4 Classification of Claims. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. See reverse side for important explanations. Unsecured Nonpriority Claim \$ 51,041.48			
<input checked="" type="checkbox"/> Check this box if a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority			
Unsecured Priority Claim <input type="checkbox"/> Check this box if you have an unsecured claim all or part of which is entitled to priority Amount entitled to priority \$ _____ Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B) <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business whichever is earlier - 11 U.S.C. § 507(a)(4) <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5)			
5 Total Amount of Claim at Time Case Filed \$ 51,041.48 (unsecured) \$ 51,041.48 (secured) \$ 51,041.48 (priority) \$ 51,041.48 (Total)			
<input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.			
6 Credits The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim			
7 Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous attach a summary			
8. Date-Stamped Copy. To receive an acknowledgment of the filing of your claim, enclose a stamped self-addressed envelope and copy of this proof of claim			
Date	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any)		
1/8/07	 Rodney L. Johnston and Diane E. Johnston Trustees		
<i>Penalty for presenting fraudulent claim. Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 and 3571.</i>			
<small>THIS SPACE IS FOR COURT USE ONLY</small> FILED JAN 16 2007			
<small>U.S. CMC</small>  1072502354			

PROOF OF CLAIM

Name of Debtor
USA Commercial Mortgage Company

Case Number

06-10725-LBR

NOTE See Reverse for List of Debtors and Case Numbers

This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Name of Creditor and Address

[REDACTED] 11321242036382
KIESEL JEFFREY
809 TALLY-HO LANE
CHESTER SPRINGS PA 19425

Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars

IF YOU ARE ONLY OWED MONEY BY A BORROWER WHOSE LOAN IS BEING SERVICED BY THE DEBTORS YOU DO NOT HAVE TO FILE A PROOF OF CLAIM. THIS INCLUDES MONEY FROM THAT BORROWER HELD IN THE COLLECTION ACCOUNT

Check box if you have never received any notices from the bankruptcy court or BMC Group in this case

DO NOT FILE THIS PROOF OF CLAIM FOR A SECURED INTEREST IN A BORROWER THAT IS NOT ONE OF THE DEBTORS

Check box if this address differs from the address on the envelope sent to you by the court

If you have already filed a proof of claim with the Bankruptcy Court or BMC you do not need to file again
THIS SPACE IS FOR COURT USE ONLY

Creditor Telephone Number (610) 827-0131

Last four digits of account or other number by which creditor identifies debtor

(Palm Harbor) 2572

Check here replaces
if this claim or
amends a previous, filed claim dated _____

1 BASIS FOR CLAIM

- Goods sold Personal injury/wrongful death
 Services performed Taxes
 Money loaned Other (describe briefly)

Retiree benefits as defined in 11 U.S.C. § 1114(a)

Unremitted principal

Wages, salaries and compensation (fill out below)

Other claims against servicer (not for loan balances)

Last four digits of your SS # _____

Unpaid compensation for services performed from _____ to _____

(date) (date)

2 DATE DEBT WAS INCURRED March 1, 2006

3 IF COURT JUDGMENT, DATE OBTAINED

4 CLASSIFICATION OF CLAIM Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed
See reverse side for important explanations

UNSECURED NONPRIORITY CLAIM \$

- Check this box if a) there is no collateral or lien securing your claim or b) your claim exceeds the value of the property securing it or c) none or only part of your claim is entitled to priority

SECURED CLAIM

- Check this box if your claim is secured by collateral (including a right of setoff)

Brief description of collateral

- Real Estate Motor Vehicle Other _____

Value of Collateral \$ _____

Amount of arrearage and other charges at time case filed included in secured claim if any \$ _____

UNSECURED PRIORITY CLAIM

- Check this box if you have an unsecured claim all or part of which is entitled to priority

Amount entitled to priority \$ 716.67

Specify the priority of the claim

- Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B)
 Wages, salaries or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business whichever is earlier 11 U.S.C. § 507(a)(4)
 Contributions to an employee benefit plan 11 U.S.C. § 507(a)(5)

Up to \$2,225* of deposits toward purchase, lease or rental of property or services for personal, family or household use 11 U.S.C. § 507(a)(7)

Taxes or penalties owed to governmental units 11 U.S.C. § 507(a)(8)

Other Specify applicable paragraph of 11 U.S.C. § 507(a) (_____)

* Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment

5 TOTAL AMOUNT OF CLAIM \$ 716.67 \$ _____ \$ _____ \$ 716.67
AT TIME CASE FILED (unsecured) (secured) (priority) (Total)

- Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges

6 CREDITS The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim

7 SUPPORTING DOCUMENTS Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available explain. If the documents are voluminous attach a summary

8 DATE-STAMPED COPY To receive an acknowledgment of the filing of your claim enclose a stamped self-addressed envelope and copy of this proof of claim

The original of this completed proof of claim form must be sent by mail or hand delivered (FAXES NOT ACCEPTED) so that it is actually received on or before 5:00 pm, prevailing Pacific time, on November 13, 2006 for each person or entity (including individuals, partnerships, corporations, joint ventures, trusts and governmental units)

BY MAIL TO

BMC Group

Attn: USACM Claims Docketing Center
P.O. Box 911
El Segundo, CA 90245-0911

BY HAND OR OVERNIGHT DELIVERY TO

BMC Group

Attn: USACM Claims Docketing Center
1330 East Franklin Avenue
El Segundo, CA 90245

THIS SPACE FOR COURT USE ONLY

FILED NOV 13 2006

DATE

11-10-06

SIGN and print the name and title if any of the creditor or other person authorized to file this claim (attach copy of power of attorney if any)

J. Jeffrey Kiesel

USA CMC



1072501310

EFiled On 12/8/06

UNITED STATES BANKRUPTCY COURT DISTRICT OF CALIFORNIA		PROOF OF CLAIM	
		DIRECT LENDER	
Name of Debtor USA Commercial Mortgage Company		Case Number 06-10725-LBR	
<p>NOTE See Reverse for List of Debtors and Case Numbers This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 USC § 503.</p>			
Name of Creditor and Address.  11321242037181 MAYO MONROE 8635 W SAHARA AVE # 532 LAS VEGAS NV 89117		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court or BMC Group in this case <input type="checkbox"/> Check box if this address differs from the address on the envelope sent to you by the court.	
Creditor Telephone Number 702 255-8911 Last four digits of account or other number by which creditor identifies debtor Palm Harbor		<input type="checkbox"/> replaces <input type="checkbox"/> amends a previously filed claim dated _____ THIS SPACE IS FOR COURT USE ONLY	
1 BASIS FOR CLAIM <input type="checkbox"/> Goods sold <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Retiree benefits as defined in 11 USC § 1114(a) <input type="checkbox"/> Services performed <input type="checkbox"/> Taxes <input type="checkbox"/> Wages, salaries, and compensation (fill out below) <input type="checkbox"/> Money loaned Other (describe briefly) Last four digits of your SS # _____ Negligence, misrepresentation		<input type="checkbox"/> Unremitted principal <input type="checkbox"/> Other claims against service (not for loan balances)	
2 DATE DEBT WAS INCURRED 11/08/05 3 IF COURT JUDGMENT DATE OBTAINED			
4 CLASSIFICATION OF CLAIM. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. See reverse side for important explanations.			
UNSECURED NONPRIORITY C W M \$ 1,612.91 <input checked="" type="checkbox"/> Check this box if a) there is no collateral or lien securing your claim; or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority		SECURED C W M <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff) Brief description of collateral <input checked="" type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral. \$ UNKNOWN Amount of acreage and other charges at time case filed included in secured claim if any \$ _____	
UNSECURED PRIORITY CLAIM <input type="checkbox"/> Check this box if you have an unsecured claim, all or part of which is entitled to priority Amount entitled to priority \$ _____ Specify the priority of the claim.		<input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family or household use -11 USC. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other Specify applicable paragraph of 11 U.S.C. § 507(a) (_____) *Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.	
5 TOTAL AMOUNT OF CLAIM \$ 1,612.91 \$ UNKNOWN \$ UNKNOWN AT TIME CASE FILED (unsecured) (secured) (priority) (Total)			
<input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges			
6 CREDITS The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim			
7 SUPPORTING DOCUMENTS <u>Attach copies of supporting documents</u> , such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary			
8 DATE-STAMPED COPY To receive an acknowledgment of the filing of your claim enclose a stamped self-addressed envelope and copy of this proof of claim			
The original of this completed proof of claim form must be sent by mail or hand delivered (FAXES NOT ACCEPTED) so that it is actually received on or before 5:00 pm, prevailing Pacific time, on November 13 2006 for each person or entity (including individuals, partnerships, corporations, joint ventures, trusts and governmental units). BY MAIL TO: BMC Group Attn: USACM Claims Docketing Center P.O. Box 911 El Segundo, CA 90245-0911			THIS SPACE FOR COURT USE ONLY
DATE 12/8/06		SIGN and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): <i>John Weller, Jr.</i>	
		BY HAND OR OVERNIGHT DELIVERY TO: BMC Group Attn: USACM Claims Docketing Center 1330 East Franklin Avenue El Segundo, CA 90245	
		USA CMC  1072501594	

PROOF OF CLAIM

Name of Debtor

USA ~~MAP~~
COMMERCIAL MORTGAGE COMPANY

Case Number

BK-5-06-10725 LBR

NOTE See Reverse for List of Debtors and Case Numbers

This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Name of Creditor and Address.

██████████ 11321241001324

MICHEL F AIELLO AND PATRICIA A AIELLO
TRUST AGREEMENT DATED 10/4/94
C/O MICHEL F AIELLO AND PATRICIA A AIELLO TRUSTEES
312 SKI WAY
INCLINE VILLAGE NV 89451-9223 Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars Check box if you have never received any notices from the bankruptcy court or BMC Group in this case Check box if this address differs from the address on the envelope sent to you by the court**DO NOT FILE THIS PROOF OF CLAIM FOR A SECURED INTEREST IN A BORROWER THAT IS NOT ONE OF THE DEBTORS**If you have already filed a proof of claim with the Bankruptcy Court or BMC you do not need to file again
THIS SPACE IS FOR COURT USE ONLY

Creditor Telephone Number (775) 833-2027

Last four digits of account or other number by which creditor identifies debtor

Check here replaces _____
if this claim or amends _____
a previously filed claim dated _____**1 BASIS FOR CLAIM**

- Goods sold Personal injury/wrongful death
 Services performed Taxes
 Money loaned Other (describe briefly)

 Retiree benefits as defined in 11 U.S.C. § 1114(a)
 Wages, salaries and compensation (fill out below) Unremitted principal
 Other claims against servicer (not for loan balances)

Last four digits of your SS # _____

Unpaid compensation for services performed from _____ to _____

(date) (date)

2 DATE DEBT WAS INCURRED 12 14 - 05**3 IF COURT JUDGMENT, DATE OBTAINED****4 CLASSIFICATION OF CLAIM** Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed
See reverse side for important explanations**UNSECURED NONPRIORITY CLAIM \$**

- Check this box if a) there is no collateral or lien securing your claim or b) your claim exceeds the value of the property securing it or if c) none or only part of your claim is entitled to priority

SECURED CLAIM

- Check this box if your claim is secured by collateral (including a right of setoff)

Brief description of collateral

 Real Estate Motor Vehicle Other _____

Value of Collateral \$ _____

Amount of arrearage and other charges at time case filed included in secured claim, if any \$ _____ Up to \$2,225* of deposits toward purchase, lease or rental of property or services for personal, family or household use - 11 U.S.C. § 507(a)(7) Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8) Other - Specify applicable paragraph of 11 U.S.C. § 507(a) (____)

*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment

5 TOTAL AMOUNT OF CLAIM \$ \$ 50,000 **\$** \$ 50,000
AT TIME CASE FILED (unsecured) (secured) (priority) (Total) Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges**6 CREDITS** The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim**7 SUPPORTING DOCUMENTS** Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary**8 DATE-STAMPED COPY** To receive an acknowledgment of the filing of your claim, enclose a stamped self-addressed envelope and copy of this proof of claim.

The original of this completed proof of claim form must be sent by mail or hand delivered (FAXES NOT ACCEPTED) so that it is actually received on or before 5:00 pm, prevailing Pacific time, on November 13, 2006 for each person or entity (including individuals, partnerships, corporations, joint ventures, trusts and governmental units).

BY MAIL TO

BMC Group

Attn: USACM Claims Docketing Center

P.O. Box 911

El Segundo, CA 90245-0911

THIS SPACE FOR COURT USE ONLY

BY HAND OR OVERNIGHT DELIVERY TO

BMC Group

Attn: USACM Claims Docketing Center

1330 East Franklin Avenue

El Segundo, CA 90245

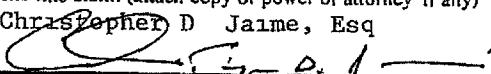
DATE

9-24-06

SIGN and print the name and title if any of the creditor or other person authorized to file this claim (attach copy of power of attorney if any)

MICHEL F AIELLO PATRICIA A AIELLO

FORM B10 (Official Form 10) (10/05)

UNITED STATES BANKRUPTCY COURT _____		DISTRICT OF NEVADA	PROOF OF CLAIM
Name of Debtor USA Commercial Mortgage Co	Case Number BK-S-06-10725 1br		
<p>NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</p>			
Name of Creditor (The person or other entity to whom the debtor owes money or property) Dr James & Tracy Murphy, Trustees of The Murphy Family Trust	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.		
Name and address where notices should be sent Christopher D Jaime, Esq P O Box 30,000 Reno, NV 89520 (775) 827-2000	THIS SPACE IS FOR COURT USE ONLY		
Last four digits of account or other number by which creditor identifies debtor	Check here <input type="checkbox"/> replaces if this claim <input type="checkbox"/> amends a previously filed claim dated _____		
1 Basis for Claim <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input checked="" type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input type="checkbox"/> Other _____	<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries and compensation (fill out below) Last four digits of your SS # _____ Unpaid compensation for services performed from _____ to _____ (date) (date)		
2 Date debt was incurred 11/10/05	3 If court judgment, date obtained N/A		
4 Classification of Claim Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. See reverse side for important explanations			
Unsecured Nonpriority Claim \$ _____ <input type="checkbox"/> Check this box if a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it or if c) none or only part of your claim is entitled to priority			
Secured Claim (Palm Harbor One) <input checked="" type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff) Brief Description of Collateral <input checked="" type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral \$ Unknown Amount of arrearage and other charges at time case filed included in secured claim, if any \$ 717 00			
Unsecured Priority Claim <input type="checkbox"/> Check this box if you have an unsecured claim all or part of which is entitled to priority Amount entitled to priority \$ _____ Specify the priority of the claim <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (1)(1)(B) <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000),* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business whichever is earlier 11 U.S.C. § 507(a)(4) <input type="checkbox"/> Contributions to an employee benefit plan 11 U.S.C. § 507(a)(5)			
5 Total Amount of Claim at Time Case Filed \$ 75,717 (unsecured) 75,717 (secured) 75,717 (priority) 75,717 (Total) <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges			
6 Credits The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim			
7 Supporting Documents Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary			
8 Date Stamped Copy To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim			
Date 8/15/06	Sign and print the name and title of any of the creditor or other person authorized to file this claim (attach copy of power of attorney if any) Christopher D Jaime, Esq 		

Penalty for presenting fraudulent claim. Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. § 152.

 USA CMC

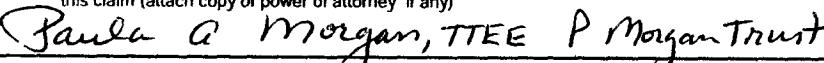
 1072500469

FILED OCT 06 2006

FORM B10 (Official Form 10) (10/05)

UNITED STATES BANKRUPTCY COURT		DISTRICT OF NEVADA	PROOF OF CLAIM
Name of Debtor USA Commercial Mortgage Co.	Case Number BK-S-06-10725 lbr		
<p>NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</p>			
Name of Creditor (The person or other entity to whom the debtor owes money or property) Dr. James & Tracy Murphy, Trustees of The Murphy Family Trust	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court		
Name and address where notices should be sent Christopher D Jaime, Esq P O Box 30,000 Reno, NV 89520 (775) 827-2000 Telephone number	THIS SPACE IS FOR COURT USE ONLY		
Last four digits of account or other number by which creditor identifies debtor	Check here <input type="checkbox"/> replaces If this claim <input type="checkbox"/> amends a previously filed claim dated _____		
1 Basis for Claim <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input checked="" type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input type="checkbox"/> Other _____	<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of your SS # _____ Unpaid compensation for services performed from _____ to _____ (date) (date)		
2 Date debt was incurred 11/10/05	3 If court judgment, date obtained N/A		
4 Classification of Claim Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. See reverse side for important explanations Unsecured Nonpriority Claim \$ _____ <input type="checkbox"/> Check this box if a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it or if c) none or only part of your claim is entitled to priority			
Secured Claim (Palm Harbor One) <input checked="" type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff) Brief Description of Collateral <input checked="" type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral \$ Unknown Amount of arrearage and other charges at time case filed included in secured claim, if any \$ 717.00			
Unsecured Priority Claim <input type="checkbox"/> Check this box if you have an unsecured claim all or part of which is entitled to priority Amount entitled to priority \$ _____ Specify the priority of the claim <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B) <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000),* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business whichever is earlier - 11 U.S.C. § 507(a)(4) <input type="checkbox"/> Contributions to an employee benefit plan 11 U.S.C. § 507(a)(5)			
<input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease or rental of property or services for personal family, or household use - 11 U.S.C. § 507(a)(7) <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8) <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____)			
<small>*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment</small>			
5 Total Amount of Claim at Time Case Filed	\$ <u>75,717</u>	(unsecured) <u>75,717</u>	(secured) <u>0</u> (priority) <u>0</u> (Total) <u>75,717</u>
<input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges			
6 Credits The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim			
7 Supporting Documents Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary			
8 Date-Stamped Copy To receive an acknowledgment of the filing of your claim, enclose a stamped self-addressed envelope and copy of this proof of claim			
Date 8/15/06	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any) Christopher D Jaime, Esq		
<small>THIS SPACE IS FOR COURT USE ONLY</small> filed date <u>8/15/06</u>			
USA CMC  1072500101			

Penalty for presenting fraudulent claim. Fine of up to \$500,000 or imprisonment for up to 5 years or both 18 U.S.C. §§ 152 and 3571

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEVADA		PROOF OF CLAIM													
Name of Debtor USA Commercial Mortgage Co	Case Number BK-S 06 10725 LBA														
<p>NOTE See Reverse for List of Debtors and Case Numbers This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503</p>															
Name of Creditor and Address <p>P Morgan Trust Paula A Morgan, Trustee 1005 Windfair Village St Las Vegas NV 89145-8664</p>															
<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court or BMC Group in this case <input type="checkbox"/> Check box if this address differs from the address on the envelope sent to you by the court															
DO NOT FILE THIS PROOF OF CLAIM FOR A SECURED INTEREST IN A BORROWER THAT IS NOT ONE OF THE DEBTORS If you have already filed a proof of claim with the Bankruptcy Court or BMC you do not need to file again THIS SPACE IS FOR COURT USE ONLY															
Creditor Telephone Number () 702 968-8050 Last four digits of account or other number by which creditor identifies debtor <p>Palm Harbor One</p>															
1 BASIS FOR CLAIM <table> <tr> <td><input type="checkbox"/> Goods sold</td> <td><input type="checkbox"/> Personal injury/wrongful death</td> <td><input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a)</td> <td><input type="checkbox"/> Unremitted principal</td> </tr> <tr> <td><input type="checkbox"/> Services performed</td> <td><input type="checkbox"/> Taxes</td> <td><input type="checkbox"/> Wages salaries and compensation (fill out below)</td> <td><input type="checkbox"/> Other claims against servicer (not for loan balances)</td> </tr> <tr> <td><input checked="" type="checkbox"/> Money loaned</td> <td><input type="checkbox"/> Other (describe briefly)</td> <td>Last four digits of your SS # _____ Unpaid compensation for services performed from _____ to _____ (date) (date)</td> <td></td> </tr> </table>				<input type="checkbox"/> Goods sold	<input type="checkbox"/> Personal injury/wrongful death	<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a)	<input type="checkbox"/> Unremitted principal	<input type="checkbox"/> Services performed	<input type="checkbox"/> Taxes	<input type="checkbox"/> Wages salaries and compensation (fill out below)	<input type="checkbox"/> Other claims against servicer (not for loan balances)	<input checked="" type="checkbox"/> Money loaned	<input type="checkbox"/> Other (describe briefly)	Last four digits of your SS # _____ Unpaid compensation for services performed from _____ to _____ (date) (date)	
<input type="checkbox"/> Goods sold	<input type="checkbox"/> Personal injury/wrongful death	<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a)	<input type="checkbox"/> Unremitted principal												
<input type="checkbox"/> Services performed	<input type="checkbox"/> Taxes	<input type="checkbox"/> Wages salaries and compensation (fill out below)	<input type="checkbox"/> Other claims against servicer (not for loan balances)												
<input checked="" type="checkbox"/> Money loaned	<input type="checkbox"/> Other (describe briefly)	Last four digits of your SS # _____ Unpaid compensation for services performed from _____ to _____ (date) (date)													
2 DATE DEBT WAS INCURRED 11-3-05 3 IF COURT JUDGMENT DATE OBTAINED															
4 CLASSIFICATION OF CLAIM Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed See reverse side for important explanations															
UNSECURED NONPRIORITY CLAIM \$ <input type="checkbox"/> Check this box if a) there is no collateral or lien securing your claim or b) your claim exceeds the value of the property securing it or c) none or only part of your claim is entitled to priority															
UNSECURED PRIORITY CLAIM <input type="checkbox"/> Check this box if you have an unsecured claim all or part of which is entitled to priority Amount entitled to priority \$ _____ Specify the priority of the claim <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B) <input type="checkbox"/> Wages salaries or commissions (up to \$10,000) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business whichever is earlier 11 U.S.C. § 507(a)(4) <input type="checkbox"/> Contributions to an employee benefit plan 11 U.S.C. § 507(a)(5)															
SECURED CLAIM <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff) Brief description of collateral <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral \$ _____ Amount of arrearage and other charges <u>at time case filed</u> included in secured claim if any \$ _____															
<input type="checkbox"/> Up to \$2,225 of deposits toward purchase lease or rental of property or services for personal family or household use 11 U.S.C. § 507(a)(7) <input type="checkbox"/> Taxes or penalties owed to governmental units 11 U.S.C. § 507(a)(8) <input type="checkbox"/> Other Specify applicable paragraph of 11 U.S.C. § 507(a) (_____) <i>Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment</i>															
5 TOTAL AMOUNT OF CLAIM \$ 50,000.00 \$ _____ \$ 50,000.00 AT TIME CASE FILED (unsecured) (secured) (priority) (Total)															
<input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges															
6 CREDITS The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim															
7 SUPPORTING DOCUMENTS <u>Attach copies of supporting documents</u> , such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary															
8 DATE-STAMPED COPY To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim															
The original of this completed proof of claim form must be sent by mail or hand delivered (FAXES NOT ACCEPTED) so that it is actually received on or before 5:00 pm prevailing Pacific time on November 13, 2006 for each person or entity (including individuals, partnerships, corporations, joint ventures, trusts and governmental units).			THIS SPACE FOR COURT USE ONLY												
BY MAIL TO BMC Group Attn: USACM Claims Docketing Center P.O. Box 911 El Segundo, CA 90245-0911			BY HAND OR OVERNIGHT DELIVERY TO BMC Group Attn: USACM Claims Docketing Center 1330 East Franklin Avenue El Segundo, CA 90245												
DATE 11-9-06		SIGN and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any)													
															
Penalty for presenting fraudulent claim is a fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 AND 3571															
		USA CMC  1072501368													

FILED NOV 13 2006

PROOF OF CLAIM

Name of Debtor

USA Commercial Mortgage Company

Case Number

06-10725-LBR

NOTE See Reverse for List of Debtors and Case Numbers

This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Name of Creditor and Address

11321242037865

PAYNE SHIRLEY
P O BOX 208
GRASS VALLEY CA 95945

Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars

Check box if you have never received any notices from the bankruptcy court or BMC Group in this case

Check box if this address differs from the address on the envelope sent to you by the court

IF YOU ARE ONLY OWED MONEY BY A BORROWER WHOSE LOAN IS BEING SERVICED BY THE DEBTORS YOU DO NOT HAVE TO FILE A PROOF OF CLAIM. THIS INCLUDES MONEY FROM THAT BORROWER HELD IN THE COLLECTION ACCOUNT

DO NOT FILE THIS PROOF OF CLAIM FOR A SECURED INTEREST IN A BORROWER THAT IS NOT ONE OF THE DEBTORS

If you have already filed a proof of claim with the Bankruptcy Court or BMC you do not need to file again

THIS SPACE IS FOR COURT USE ONLY

Creditor Telephone Number (530) 265-4593

Last four digits of account or other number by which creditor identifies debtor

0725

Check here replaces
if this claim or a previously filed claim dated _____
 amends

1 BASIS FOR CLAIM

- | | |
|--|---|
| <input type="checkbox"/> Goods sold | <input type="checkbox"/> Personal injury/wrongful death |
| <input type="checkbox"/> Services performed | <input type="checkbox"/> Taxes |
| <input checked="" type="checkbox"/> Money loaned | <input type="checkbox"/> Other (describe briefly) |

Retiree benefits as defined in 11 U.S.C. § 1114(a)

Unremitted principal

Wages, salaries, and compensation (fill out below)

Other claims against servicer (not for loan balances)

Last four digits of your SS # _____

Unpaid compensation for services performed from _____ to _____

(date)

(date)

2 DATE DEBT WAS INCURRED 11/28/2005

3 IF COURT JUDGMENT, DATE OBTAINED

4 CLASSIFICATION OF CLAIM Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed
See reverse side for important explanations

UNSECURED NONPRIORITY CLAIM \$

Check this box if a) there is no collateral or lien securing your claim or b) your claim exceeds the value of the property securing it or c) none or only part of your claim is entitled to priority

SECURED CLAIM

Check this box if your claim is secured by collateral (including a right of setoff)

Brief description of collateral

Real Estate Motor Vehicle Other _____

Value of Collateral \$ _____

Amount of arrearage and other charges at time case filed included in secured claim if any \$ _____

UNSECURED PRIORITY CLAIM

Check this box if you have an unsecured claim all or part of which is entitled to priority

Amount entitled to priority \$ _____

Specify the priority of the claim

- Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B)
- Wages, salaries or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business whichever is earlier 11 U.S.C. § 507(a)(4)
- Contributions to an employee benefit plan 11 U.S.C. § 507(a)(5)

Up to \$2,225* of deposits toward purchase, lease or rental of property or services for personal, family or household use 11 U.S.C. § 507(a)(7)

Taxes or penalties owed to governmental units 11 U.S.C. § 507(a)(8)

Other Specify applicable paragraph of 11 U.S.C. § 507(a) (____)

*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment

5 TOTAL AMOUNT OF CLAIM \$

AT TIME CASE FILED

\$ 50,000 -

(unsecured)

\$

\$ 50,000 -

(Total)

Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges

6 CREDITS The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim

7 SUPPORTING DOCUMENTS Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS If the documents are not available explain. If the documents are voluminous attach a summary

8 DATE-STAMPED COPY To receive an acknowledgment of the filing of your claim enclose a stamped self-addressed envelope and copy of this proof of claim

The original of this completed proof of claim form must be sent by mail or hand delivered (FAXES NOT ACCEPTED) so that it is actually received on or before 5:00 pm, prevailing Pacific time, on November 13, 2006 for each person or entity (including individuals, partnerships, corporations, joint ventures, trusts and governmental units)

BY MAIL TO
BMC Group
Attn: USACM Claims Docketing Center
P O Box 911
El Segundo CA 90245-0911

BY HAND OR OVERNIGHT DELIVERY TO
BMC Group
Attn: USACM Claims Docketing Center
1330 East Franklin Avenue
El Segundo CA 90245

THIS SPACE FOR COURT USE ONLY

FILED NOV 13 2006

DATE SIGN and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney if any)

11/10/2006

Shirley Payne



1072501376

PROOF OF CLAIM

Name of Debtor

USA Capital

Case Number

BK-S-06-10728-LBR

NOTE See Reverse for List of Debtors and Case Numbers

This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Name of Creditor and Address

11321241003125

ARNOLD ROSENTHAL
6059 WOODMAN AVE
VAN NUYS CA 91401-2925

Creditor Telephone Number (818-782-8593)

Last four digits of account or other number by which creditor identifies debtor

6119

Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars

Check box if you have never received any notices from the bankruptcy court or BMC Group in this case

Check box if this address differs from the address on the envelope sent to you by the court

DO NOT FILE THIS PROOF OF CLAIM FOR A SECURED INTEREST IN A BORROWER THAT IS NOT ONE OF THE DEBTORS

If you have already filed a proof of claim with the Bankruptcy Court or BMC you do not need to file again

THIS SPACE IS FOR COURT USE ONLY

1 BASIS FOR CLAIM

- Goods sold
- Personal injury/wrongful death
- Services performed
- Taxes
- Money loaned
- Other (describe briefly)

Retiree benefits as defined in 11 U.S.C. § 1114(a)

Wages salaries and compensation (fill out below)

Last four digits of your SS # _____

Unpaid compensation for services performed from _____

Unremitted principal
 Other claims against servicer (not for loan balances)

12/1/05 to 4/16/06
(date) (date)

2 DATE DEBT WAS INCURRED 12/1/05 \$ 0,000.00

3 IF COURT JUDGMENT, DATE OBTAINED

4 CLASSIFICATION OF CLAIM Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed
See reverse side for important explanations

UNSECURED NONPRIORITY CLAIM \$ _____

- Check this box if a) there is no collateral or lien securing your claim or b) your claim exceeds the value of the property securing it or c) none or only part of your claim is entitled to priority

SECURED CLAIM

- Check this box if your claim is secured by collateral (including a right of setoff)

Brief description of collateral

Real Estate Motor Vehicle Other _____

Value of Collateral \$ 262,000,000.00

Amount of arrearage and other charges at time case filed included in secured claim if any \$ 500.00

Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use 11 U.S.C. § 507(a)(7)

Taxes or penalties owed to governmental units 11 U.S.C. § 507(a)(8)

Other Specify applicable paragraph of 11 U.S.C. § 507(a) (____)

* Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment

5 TOTAL AMOUNT OF CLAIM \$ _____

\$ 500.00

\$ 500.00

(unsecured)

(secured)

(priority)

(Total)

Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges

6 CREDITS The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim

7 SUPPORTING DOCUMENTS Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS If the documents are not available, explain. If the documents are voluminous attach a summary

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BY MAIL TO
BMC Group

Attn: USACM Claims Docketing Center
P.O. Box 911
El Segundo, CA 90245-0911

THIS SPACE FOR COURT USE ONLY

FILED OCT 13 2006

BY HAND OR OVERNIGHT DELIVERY TO
BMC Group

Attn: USACM Claims Docketing Center
1330 East Franklin Avenue
El Segundo, CA 90245

USA FIRST TRUST



1072800093

DATE 9/30/06 SIGN and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney if any).

Arnold Rosenthal Arnold Rosenthal